IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.8.2007

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN

Writ Petition No.26465 of 2007 &
M.P.Nos.1 & 2 of 2007

M/s. Sree Saravana Traders,
Rep. by its Partner-N.Vadivel. .. Petitioner

vs.

The Deputy Commercial Tax Officer,
Shevapet North Circle,
Salem. .. Respondent

This writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in TNGST No.2741338/03-04, dated 22.6.2007, quash the same as illegal and not in consonance with the procedure of assessment.

For petitioner : Mr. S.Rajasekar

For respondent : Mr.R.Mahadevan
Additional Government Pleader

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O R D E R

With the consent of the learned counsel appearing on either side, the writ petition is taken up for final disposal.

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2. It is submitted that the petitioner is a dealer engaged in the manufacture of M.S.Steel and for which the petitioner procures M.S.Bars, M.S.Rounds, M.S.Plates & Scraps from both outside the State as well as from inside the State. After manufacture they are sold both intrastate as well as on interstate sale basis. For the assessment year TNGST 2003-04, the petitioners were originally assessed on a total and taxable turnover of Rs.3,31,51,462/- and NIL, respectively, by proceedings, dated 14.10.2005. It was due to the fact that the petitioner was dealing in declared goods of M.S.Steels, the same was liable to tax at rates not exceeding 4% at the point of first sale inside the State. The petitioner purchases the M.S.Bars, Rounds & Plates from locally registered dealers and use the same for manufacturing M.S.Steels, that is sold locally and hence, the same is exempted by virtue of the claim of second sales exemption.

3. It is also stated by the petitioner that the place of the business premises of the petitioner was inspected by the Enforcement wing officials on 24.1.2006 and two purchase files marked 'A' & 'B' and certain D-7 slips were recovered for further scrutiny. On a call from the Enforcement Wing officials, the petitioner's accountant appeared and explained the nature of entries found in the recovered files with reference to the books of accounts maintained. Thereafter, the respondent had issued the Revision Notice, dated 22.6.2007, asking the petitioner to submit the objections, if any, within a period of fifteen days from the date of receipt of the notice. The petitioner had submitted a request to the respondent, dated 27.6.2007, asking the respondent to furnish xerox copies of the explanation and slip no.28 based on which the objections would be given by the petitioner.

4. The learned counsel appearing on behalf of the respondent submitted that on the request made by the petitioner, the respondent may be directed to give to the petitioner a xerox copy of slip no.28, within a specified period.

5. It is also submitted by the learned counsel appearing for the petitioner that after the request of the petitioner, dated 27.6.2007, the respondent had requested the petitioner to produce the accounts for the year 2003-04 to consider the request of the petitioner. It is further submitted that the account books were also produced before the respondent and it is still lying with the respondents.

6. Based on the submissions made by the learned counsel for the petitioner as well as the respondent, the respondent is directed to give a xerox copy of slip no.28 to the petitioner, within fifteen days from the date of receipt of a copy of this order based on which the petitioner is to submit the objections to the impugned revision notice, dated 22.6.2007, issued by the respondent, within a period of fifteen days thereafter from

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the date of receipt of such objections. Then it is open to the respondent to pass appropriate orders, on merits and in accordance with law, within a period of fifteen days thereafter, after giving sufficient opportunity of personal hearing to the petitioner.

7. With the above directions, the writ petition is disposed of. No costs. Consequently, connected M.Ps. are closed.

akv

Sd/-
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

The Deputy Commercial Tax Officer,
Shevapet North Circle,
Salem.

+1 cc to M/s.R.Hemalatha, Advocate Sr.No.52481.

+1 cc to The Spl. Government Pleader (T) Sr.No.52495.

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W.P.No.No.26465 of 2007

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